

1 AMENDMENT TO HOUSE BILL 280

2 AMENDMENT NO. _____. Amend House Bill 280 by replacing
3 the title with the following:

4 "AN ACT in relation to taxes."; and

5 by replacing everything after the enacting clause with the
6 following:

7 "Section 5. The Property Tax Code is amended by
8 changing Sections 15-5, 15-10, and 15-40 as follows:

9 (35 ILCS 200/15-5)

10 Sec. 15-5. Creation of exemptions. Any person wishing
11 to claim an exemption for the first time, other than a
12 homestead exemption under Sections 15-165 through 15-180,
13 shall file an application with the county board of review or
14 board of appeals, following the procedures of Section 16-70
15 or 16-130. In addition, in counties with a population of
16 3,000,000 or more, the board of review shall transmit to the
17 county assessor's office, within 14 days of receipt, a copy
18 of any application that requests exempt status under Section
19 15-40.

20 (Source: P.A. 88-455.)

1 (35 ILCS 200/15-10)

2 Sec. 15-10. Exempt property; procedures for

3 certification. All property granted an exemption by the

4 Department pursuant to the requirements of Section 15-5 and

5 described in the Sections following Section 15-30 and

6 preceding Section 16-5, to the extent therein limited, is

7 exempt from taxation. In order to maintain that exempt

8 status, However, ~~it is the duty of~~ the titleholder or the

9 owner of the beneficial interest of any property that is

10 exempt must, ~~except property exempted under Section 15-45~~

11 ~~(burial grounds) in counties of less than 3,000,000~~

12 ~~inhabitants and owned by a not-for-profit organization,~~

13 ~~exempted under Section 15-50 (United States property), and~~

14 ~~except as is otherwise provided in Sections 15-170 and 15-175~~

15 ~~(senior and general homesteads),~~ to file with the chief

16 county assessment officer, on or before January 31 of each

17 year (May 31 in the case of property exempted by Section

18 15-170), an affidavit stating whether there has been any

19 change in the ownership or use of the property or the status

20 of the owner-resident, or that a disabled veteran who

21 qualifies under Section 15-165 owned and used the property as

22 of January 1 of that year. ~~In counties of less than 3,000,000~~

23 ~~inhabitants, the titleholder or the owner of the beneficial~~

24 ~~interest of property owned by a not-for-profit organization~~

25 ~~and exempt under Section 15-45 is not required to file an~~

26 ~~affidavit after January 31, 1998.~~ The nature of any change

27 shall be stated in the affidavit. Failure to file an

28 affidavit shall, in the discretion of the assessment officer,

29 constitute cause to terminate the exemption of that property,

30 notwithstanding any other provision of this Code. Owners of

31 5 or more such exempt parcels within a county may file a

32 single annual affidavit in lieu of an affidavit for each

33 parcel. The assessment officer, upon request, shall furnish

34 an affidavit form to the owners, in which the owner may state

1 whether there has been any change in the ownership or use of
2 the property or status of the owner or resident as of January
3 1 of that year. The owner of 5 or more exempt parcels shall
4 list all the properties giving the same information for each
5 parcel as required of owners who file individual affidavits.

6 However, titleholders or owners of the beneficial
7 interest in any property exempted under any of the following
8 provisions are not required to submit an annual filing under
9 this Section:

10 (1) Section 15-45 (burial grounds) in counties of
11 less than 3,000,000 inhabitants and owned by a
12 not-for-profit organization.

13 (2) Section 15-40.

14 (3) Section 15-50 (United States property).

15 (4) As is otherwise provided in Sections 15-170 and
16 15-175 (senior and general homestead exemptions).

17 If there is a change in use or ownership, however, notice
18 must be filed pursuant to Section 15-20.

19 (Source: P.A. 90-323, eff. 1-1-98.)

20 (35 ILCS 200/15-40)

21 Sec. 15-40. Religious purposes, orphanages, or school
22 and religious purposes.

23 (a) All Property used exclusively for:

24 (1) religious purposes, or used-exclusively-fer

25 (2) school and religious purposes, or fer

26 (3) orphanages

27 qualifies for exemption as long as it is not and--not--leased
28 er--otherwise used with a view to profit,7--is--exempt,7
29 including-all-sueh

30 (b) Property that is owned by

31 (1) churches or

32 (2) religious institutions or

33 (3) religious denominations

1 and that is used in conjunction therewith as housing
2 facilities provided for ministers (including bishops,
3 district superintendents and similar church officials whose
4 ministerial duties are not limited to a single congregation),
5 their spouses, children and domestic workers, performing the
6 duties of their vocation as ministers at such churches or
7 religious institutions or for such religious denominations,
8 and including the convents and monasteries where persons
9 engaged in religious activities reside also qualifies for
10 exemption.

11 A parsonage, convent or monastery or other housing
12 facility shall be considered under this Section to be
13 exclusively used for religious purposes when the church,
14 ~~religious-institution,--or--denomination--requires--that--the~~
15 ~~above-listed~~ persons who perform religious related activities
16 shall, as a condition of their employment or association,
17 reside in the facility.

18 (c) In Cook County, whenever any interest in a property
19 exempt under this Section is transferred, notice of that
20 transfer must be filed with the county recorder. The chief
21 county assessment officer shall prepare and make available a
22 form notice for this purpose. Whenever a notice is filed, the
23 county recorder shall transmit a copy of that recorded notice
24 to the chief county assessment officer within 14 days after
25 receipt.

26 (Source: P.A. 84-551; 88-455.)

27 Section 99. Effective date. This Act takes effect on
28 January 1, 2002."